

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1-15. (Canceled)

16. (Currently amended) A semiconductor device comprising:

a metal gate electrode provided on a semiconductor substrate with the intervention of a gate insulating film;

a sidewall insulating film provided on a side wall of the metal gate electrode; source/drain regions provided in the semiconductor substrate; [[and]]

metal contact plugs provided on the source/drain regions;

wherein the metal gate electrode is electrically isolated from the contact plugs by the sidewall insulating film alone;

wherein the metal gate electrode is partly or entirely composed of the same material as the contact plugs;

wherein the metal gate electrode and the metal contact plugs have the same height.

17. (New) The semiconductor device of claim 16, wherein an insulating film is provided over both the metal gate electrode and isolation regions on opposite sides of the gate electrode, but is not provided over at least part of the source/drain regions.

18. (New) The semiconductor device of claim 16, wherein the gate electrode comprises aluminum.

19. (New) The semiconductor device of claim 16, wherein no silicide layer is provided over the gate electrode.

20. (New) The semiconductor device of claim 16, wherein conductive interconnects are provided over the respective contact plugs, and wherein at least portions of the interconnects are in contact with respective vertically aligned sidewalls of the contact plugs.

21. (New) The semiconductor device of claim 16, wherein the gate electrode and the contact plugs are formed of the same material.

22. (New) The semiconductor device of claim 16, further comprising a conductive interconnection (27) formed by a dual damascene process located over and contacting at least one of the contact plugs.

23. (New) The semiconductor device of claim 22, wherein an upper conductive surface of the interconnection (27) is flat.